

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Switzerland County School Corp (7775)

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Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$7,003,474	61.7%	\$8,458,959	57.5%	\$8,109,935	47.9%	\$8,058,458	52.2%
Student Instructional Support	\$685,928	6.0%	\$1,227,148	8.3%	\$1,233,133	7.3%	\$1,197,967	7.8%
Overhead and Operational	\$2,707,372	23.9%	\$3,908,837	26.6%	\$3,730,948	22.0%	\$3,796,469	24.6%
Nonoperational	\$944,949	8.3%	\$1,126,788	7.7%	\$3,866,819	22.8%	\$2,394,062	15.5%
Grand Total	\$11,341,723		\$14,721,732		\$16,940,836		\$15,446,956	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	67.8%	65.8%	55.2%	59.9%



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Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,697,750	\$2,027,091	\$3,228,202	\$3,284,543	93%	62%	2%
	11200 Regular Programs; Middle/Junior High	\$973,081	\$994,930	\$1,248,856	\$1,063,998	9%	7%	-15%
	11300 Regular Programs; High School	\$865,901	\$1,341,151	\$1,549,005	\$1,342,824	55%	0%	-13%
	11410 Vocational Education; Agriculture A	\$89,180	\$116,132	\$119,104	\$119,046	33%	3%	0%
	11420 Vocational Education; Agriculture B			\$841				-100%
	11450 Vocational Education; Consumer and Homemaking	\$54,176	\$59,379	\$47,040	\$55,241	2%	-7%	17%
	11470 Vocational Education; Business Education			\$106,169	\$152,040			43%
	11610 Regular Programs; Alternative Education Programs; Elementary		\$14,180	\$1,912			-100%	-100%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$41,654	\$3,862	-\$581	\$1,207	-97%	-69%	
	11630 Regular Programs; Alternative Education Programs; High School			\$28,221	\$55,936			98%
	12110 Gifted And Talented; Gifted and Talented	\$14,868	\$11,164			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$7,673	\$70,308			> 500%
	12210 Mental Disabilities; Mild Mental Disabilities	\$152,968	\$226,857	\$294,827	\$288,901	89%	27%	-2%
	12350 Physical Impairment; Homebound	\$1,334		\$11,703	\$4,573	243%		-61%
	12510 Culturally Different; Communication Disorders	\$38,051	\$53,731	\$75,067	\$82,200	116%	53%	10%
	12520 Culturally Different; Compensatory	\$10,230	\$273,151	\$965	\$97,616	> 500%	-64%	> 500%
	12610 Learning Disability	\$97,424	\$54,834	\$152,652	\$213,119	119%	289%	40%
	12710 Equal Opportunity At Risk	\$84,333	\$61,359	\$4		-100%	-100%	-100%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$158				-100%		
	14100 Summer School Programs; Elementary		\$28,280	\$4,053	\$2,412		-91%	-40%
	14200 Summer School Programs; Middle/Junior High School			-\$5,520				
	14300 Summer School Programs; High School	\$7,940		\$12,006	\$5,373	-32%		-55%
	15100 Enrichment Programs; Non-Credit	\$8,281	\$963			-100%	-100%	
	16100 Remediation Testing	\$637	\$91,646	\$73,722	\$51,504	> 500%	-44%	-30%
	16200 Preventive Remediation	\$168	\$142			-100%	-100%	
	17100 Payments to Other Governmental Units Within State; Transfer Tuition		\$1,861	\$4,704	\$4,160		124%	-12%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$110,462	\$173,875	\$149,764	\$126,017	14%	-28%	-16%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	-\$56,277						
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agree	\$626,140	\$464,839	\$425,599	\$506,750	-19%	9%	19%
	17900 Payments to Other Governmental Units Within State; Other		\$325,125				-100%	
	22110 Improvement of Instruction; Service Area Direction	\$19,463	\$135			-100%	-100%	
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$7,540	\$7,996	\$90,409	\$5,512	-27%	-31%	-94%
	22130 Improvement of Instruction; Instructional Staff Training	\$75,853	\$16,186	\$3,712	\$2,666	-96%	-84%	-28%
	22210 Library/Media Services; Service Area Direction	\$52,809	\$62,427	\$27,647	\$80,060	52%	28%	190%
	22220 Library/Media Services; School Library	\$89,485	\$82,685	\$102,496	\$106,394	19%	29%	4%
	22230 Library/Media Services; Audiovisual	\$815	\$968			-100%	-100%	
	22240 Library/Media Services; Educational Television	\$79				-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$797,322	\$16,829	\$17,047	\$23,385	-97%	39%	37%
	22290 Library/Media Services; Other Educational Media Services	\$399	\$749	\$2,122	\$524	31%	-30%	-75%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$237	\$78,803	\$76,618		> 500%	-3%
	22320 Instruction, Related Technology; Student Learning Centers			\$98,655	\$88,833			-10%
	22350 Instruction, Related Technology; Systems Operations			\$36,799	\$84,486			130%
	22360 Instruction, Related Technology; Network Support	\$4,964	\$124,025	\$42,350		-100%	-100%	-100%
	22370 Instruction, Related Technology; Hardware Maintenance and Support			\$75				-100%
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$1,866				-100%
	22900 Other Support Service, Instructional Staff			\$10,407	\$28,903			178%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$75,587	\$170,064	\$61,558	\$33,305	-56%	-80%	-46%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$1,020	\$76			-100%	-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$218,395	\$332,924					
Student Academic Achievement Total		\$6,162,188	\$7,139,852	\$8,109,935	\$8,058,458	31%	13%	-1%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$17,454	\$23,074	\$36,472	\$37,913	117%	64%	4%
	21190 Attendance and Social Work Services; Other Attendance and Social Work Services		\$22,181				-100%	
	21210 Guidance Services; Service Area Direction	\$63,805	\$197,502	\$261,792	\$238,650	274%	21%	-9%
	21220 Guidance Services; Counseling Services	\$19,799				-100%		
	21340 Health Services; Nurse Services	\$53,122	\$96,727	\$132,447	\$123,256	132%	27%	-7%
	21390 Health Services; Other Health Services		\$8,796				-100%	
	24100 Office of The Principal	\$422,218	\$631,531	\$802,422	\$798,148	89%	26%	-1%

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	24900 Other Support Services, School Administration	\$450	\$6,889			-100%	-100%	
Student Instructional Support Total		\$576,847	\$986,699	\$1,233,133	\$1,197,967	108%	21%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$27,940	\$33,073	\$141,898	\$141,899	408%	329%	0%
	23150 Board of Education; Legal Services	\$14,509	\$18,545	\$39,014	\$24,568	69%	32%	-37%
	23160 Board of Education; Promotion Expenses	\$337	\$1,787	\$2,960	\$2,015	498%	13%	-32%
	23190 Board of Education; Other Governing Body Services	\$188	\$7,422	\$18,419	\$25,517	> 500%	244%	39%
	23210 Executive Administration; Office of The Superintendent	\$113,310	\$229,298	\$266,923	\$246,633	118%	8%	-8%
	23220 Executive Administration; Community Relations		\$9,190				-100%	
	23230 Executive Administration; Staff Relations and Negotiations	\$13,588	\$17,816	\$1,850	\$2,025	-85%	-89%	9%
	23290 Executive Administration; Other Executive Administration Services	\$1,285				-100%		
	25110 Fiscal Services; Office of The Business Manager	\$48,827	\$88,148	\$143,463	\$142,426	192%	62%	-1%
	25191 Other Fiscal Services; Refund of Revenue		\$302	\$319	\$237		-21%	-26%
	25193 Other Fiscal Services; Printed Forms	\$1,345	\$2,791	\$1,604	\$2,921	117%	5%	82%
	25195 Other Fiscal Services; Bank Account Service Charge		\$514				-100%	
	25400 Planning, Research, Development and Evaluation		\$5,000				-100%	
	25710 Personnel Services; Supervision of Personnel Services		\$24,067				-100%	
	25750 Personnel Services; Health Services		\$102	\$290,745	\$209,644		> 500%	-28%
	25990 Other Support Services, Central		\$112,637				-100%	
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$483,496	\$471,145	\$662,401	\$672,095	39%	43%	1%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$254,853	\$389,040	\$374,120	\$395,930	55%	2%	6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$19,194	\$32,718	\$768	\$200	-99%	-99%	-74%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$87,461	\$57,961	\$17,285	\$2,673	-97%	-95%	-85%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$732	\$699					
	26499 2007 Account Code - Other	\$66,283	\$182,589					
	26700 Operation and Maintenance of Plant Services; Insurance	\$82,329	\$135,146	\$55,296	\$55,417	-33%	-59%	0%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$6,665	\$264			-100%	-100%	
	27010 Student Transportation; Service Area Direction	\$31,636	\$45,661	\$73,545	\$65,719	108%	44%	-11%
	27100 Student Transportation; Vehicle Operation	\$182,873	\$216,722	\$395,578	\$368,957	102%	70%	-7%
	27200 Student Transportation; Monitoring Services	\$12,273	\$13,599	\$27,945	\$22,945	87%	69%	-18%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$110,154	\$120,686	\$127,255	\$161,126	46%	34%	27%
	27400 Student Transportation; Purchase of School Buses		\$163,380		\$124,940		-24%	
	27500 Student Transportation; Insurance on Buses	\$5,719	\$24,126	\$13,004	\$14,272	150%	-41%	10%
	27700 Student Transportation; Contracted Transportation Services	\$433,675	\$491,404	\$475,586	\$511,483	18%	4%	8%
	27900 Student Transportation; Other Student Transportation Services	\$25,189	\$33,197			-100%	-100%	
	27910 Student Transportation; Bus Driver Training		\$461				-100%	
	31100 Food Services Operations; Service Area Direction	\$1,538	\$13,991	\$51,147	\$51,687	> 500%	269%	1%
	31200 Food Services Operations; Food Preparation and Dispensing	\$216,481	\$242,359	\$295,492	\$309,253	43%	28%	5%
	31400 Food Services Operations; Food Purchases	\$189,159	\$249,892	\$250,256	\$240,801	27%	-4%	-4%
	31900 Other Food Services	\$1,035	\$1,686	\$4,075	\$1,083	5%	-36%	-73%
Overhead and Operational Total		\$2,432,075	\$3,437,417	\$3,730,948	\$3,796,469	56%	10%	2%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$748				-100%		
	33300 Civic Services			\$4,591	\$6,619			44%
	33400 Athletic Coaches	\$31,788	\$40,921	\$52,469	\$60,156	89%	47%	15%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development			\$93,177	\$580,869			> 500%
	43000 Facilities Acquisition and Construction; Professional Services	\$118,117	\$567	\$94,301	\$45,838	-61%	> 500%	-51%
	44000 Facilities Acquisition and Construction; Educational Specifications Development		\$13,469				-100%	
	45100 Building Acquisition, Construction and Improvements	\$39,182	\$289,362	\$2,672,723	\$771,948	> 500%	167%	-71%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts				\$2,820			
	45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees		-\$27,342					
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$1,224				-100%	
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$48,040				-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$70,766	\$215,594	\$453,585	\$387,468	448%	80%	-15%
	51100 Debt Services; Principal on Debt; Bonds			\$45,000	\$90,000			100%
	52100 Debt Services; Interest on Debt; Bonds			\$3,391	\$5,740			69%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$6,532		\$4,979		-100%		-100%
	52300 Debt Services; Interest on Debt; Emergency Loans		\$3,402				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$101,000	\$101,000			-100%	-100%	

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Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	54200 Common School Fund; Principal	\$520,474	\$479,079	\$228,279	\$224,263	-57%	-53%	-2%
	54250 Common School Fund; Interest			\$214,325	\$218,340			2%
	60700 Nonprogramed Charges; Scholarships	\$1,980				-100%		
Nonoperational Total		\$938,626	\$1,117,276	\$3,866,819	\$2,394,062	155%	114%	-38%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$78,205	\$99,912					
	26492 2007 Account Code - Social Security	\$432,106	\$546,090					
	26494 2007 Account Code - Group Insurance	\$715,043	\$1,324,067					
	26496 2007 Account Code - Unemployment Compensation	\$6,633	\$8,418					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$62,000					
Prorated By Fund Total		\$1,231,987	\$2,040,487					